

UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

In re: : Chapter 13
:
THOMAS J. HIGGINS, : Case No. 09-13885 JKF
:
Debtor :

OBJECTION OF THE COMMONWEALTH OF PENNSYLVANIA,
DEPARTMENT OF REVENUE TO CONFIRMATION OF
DEBTOR'S CHAPTER 13 PLAN

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Thomas W. Corbett, Jr. , hereby objects to the confirmation of debtor's Chapter 13 plan, pursuant to 11 U.S.C. §1324, and in support thereof states the following:

1. The Commonwealth of Pennsylvania, Department of Revenue is a secured creditor of the debtor in the amount of \$1,660.20 for unpaid personal income taxes.
2. The Commonwealth of Pennsylvania, Department of Revenue is a priority creditor of the debtor in the amount of \$4,618.17 for unpaid personal income taxes.
3. The Commonwealth of Pennsylvania, Department of Revenue is a general unsecured creditor of the debtor in the amount of \$3,844.30 for unpaid personal income taxes.
4. Debtor's proposed Chapter 13 plan is objectionable.
5. In light of the Commonwealth of Pennsylvania, Department of Revenue's claims, debtor's plan may be underfunded.
6. The plan fails to identify, classify, and obligate the debtor to pay the Commonwealth of Pennsylvania, Department of Revenue's secured claim in full. Likewise, it does not obligate the debtor to pay interest on the Commonwealth's secured claim.

7. The plan also fails to obligate the debtor to pay the Commonwealth's priority claim in full

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that this court enter an order denying confirmation of debtor's Chapter 13 plan.

Respectfully submitted,

THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: September 29, 2009

BY: /s/ Denise A. Kuhn

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COMMONWEALTH OF PENNSYLVANIA :
: SS
COUNTY OF PHILADELPHIA

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and exact copy of the Objection of the Commonwealth of Pennsylvania, Department of Revenue to Confirmation of Debtor's Chapter 13 Plan was served on the following by first class mail, postage prepaid, on September 29, 2009:

Thomas J. Higgins
4027 North Warner Road
Lafayette Hill, PA 19444

All other interested persons have been served electronically.

Respectfully submitted,
THOMAS W. CORBETT, JR.
ATTORNEY GENERAL

DATED: September 29, 2009

BY: /s/ Denise A. Kuhn
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